

| | A | | B | |
|--|---------------|---|---------------|-------------------------------|
| | Beneficiaries | As most recently Reported or adjusted Fiduciary | Beneficiaries | Corrected amount Fiduciary |
| 12 Write the amounts of income or loss from Line 11. | | 12 _____ | | 12 _____ |

Step 4: Figure your Illinois base income or net loss

| | | | | |
|---|-----------|-----------|-----------|-----------|
| 13 August 1, 1969 valuation limitation amount (Schedule F). | 13a _____ | 13b _____ | 13a _____ | 13b _____ |
| 14 Federally-taxed refund of Illinois income and replacement tax. | 14a _____ | 14b _____ | 14a _____ | 14b _____ |
| 15 Payments from certain retirement plans. | 15a _____ | 15b _____ | 15a _____ | 15b _____ |
| 16 Interest income from U.S. Treasury and other exempt federal obligations. | 16a _____ | 16b _____ | 16a _____ | 16b _____ |
| 17 Retirement payments to retired partners. | 17a _____ | 17b _____ | 17a _____ | 17b _____ |
| 18 Enterprise Zone or River Edge Redevelopment Zone dividend subtraction (Schedule 1299-B). | 18a _____ | 18b _____ | 18a _____ | 18b _____ |
| 19 High Impact Business dividend subtraction (Schedule 1299-B). | 19a _____ | 19b _____ | 19a _____ | 19b _____ |
| 20 Contributions to certain job training projects. | 20a _____ | 20b _____ | 20a _____ | 20b _____ |
| 21 Illinois Bonus Depreciation subtraction (Form IL-4562). | 21a _____ | 21b _____ | 21a _____ | 21b _____ |
| 22 Related-Party Expenses subtraction (Schedule 80/20). | 22a _____ | 22b _____ | 22a _____ | 22b _____ |
| 23 Distributive share of subtractions (Schedule K-1-P or K-1-T). | 23a _____ | 23b _____ | 23a _____ | 23b _____ |
| 24 Other subtractions (Schedule M). | 24a _____ | 24b _____ | 24a _____ | 24b _____ |
| 25 Total subtractions. Add Lines 13b through 24b. See instructions. | | 25 _____ | | 25 _____ |
| 26 Base income or net loss. Subtract Line 25 from Line 12. | | 26 _____ | | 26 _____ |

If you are a nonresident of Illinois, complete Schedule NR; otherwise continue on to Step 5.

Step 5: Figure your net income

| | | |
|--|----------|----------|
| 27 Base income or net loss from Line 26, or, if you are a nonresident, from Schedule NR, Line 51. | 27 _____ | 27 _____ |
| 28 Illinois net loss deduction (Schedule NLD). If Line 27 is zero or a negative amount, write "0." | 28 _____ | 28 _____ |
| 29 Standard exemption. Residents only: Write \$1,000. Nonresidents only: Write the amount from Sch. NR, Line 54. | 29 _____ | 29 _____ |
| 30 Add Lines 28 and 29. | 30 _____ | 30 _____ |
| 31 Net income. Subtract Line 30 from Line 27. If the amount is negative, write "0." | 31 _____ | 31 _____ |

Step 6: Figure your net replacement tax — For trusts only, estates go to Step 7.

| | | |
|---|----------|----------|
| 32 Replacement Tax. Multiply Line 31 by 1.5% (.015). | 32 _____ | 32 _____ |
| 33 Recapture of investment credits (Schedule 4255). | 33 _____ | 33 _____ |
| 34 Replacement Tax before investment credits. Add Lines 32 and 33. | 34 _____ | 34 _____ |
| 35 Investment credits (Form IL-477). | 35 _____ | 35 _____ |
| 36 Net replacement tax. Subtract Line 35 from Line 34. If negative, write "0." | 36 _____ | 36 _____ |

| | A | B |
|--|---|-------------------------------|
| | As most recently reported or adjusted Fiduciary | Corrected amount Fiduciary |
| 37 Write the amounts of net income from Line 31. | 37 _____ ____ | 37 _____ ____ |
| Step 7: Figure your net income tax | | |
| 38 Income Tax. Multiply Line 37 by 3% (.03). | 38 _____ ____ | 38 _____ ____ |
| 39 Recapture of investment credits (Schedule 4255). | 39 _____ ____ | 39 _____ ____ |
| 40 Income Tax before credits. Add Lines 38 and 39. | 40 _____ ____ | 40 _____ ____ |
| 41 Credit for income tax paid to another state while an Illinois resident (Schedule CR and other states' returns). | 41 _____ ____ | 41 _____ ____ |
| 42 Income tax credits (Schedule 1299-D). | 42 _____ ____ | 42 _____ ____ |
| 43 Total credits. Add Lines 41 and 42. | 43 _____ ____ | 43 _____ ____ |
| 44 Net income tax. Subtract Line 43 from Line 40. If negative, write "0." | 44 _____ ____ | 44 _____ ____ |

Step 8: Figure your refund or balance due

| | | |
|--|----------------------|----------------------|
| 45 Trusts only: net replacement tax from Line 36. | 45 _____ ____ | 45 _____ ____ |
| 46 Net income tax from Line 44. | 46 _____ ____ | 46 _____ ____ |
| 47 Total net income and replacement taxes. Add Lines 45 and 46. | 47 _____ ____ | 47 _____ ____ |
| 48 Payments | | |
| a Illinois Income Tax withheld (W-2 forms). | a _____ ____ | |
| b Credit from prior year overpayment. | b _____ ____ | |
| c Form IL-505-B (extension) payment. | c _____ ____ | |
| 49 Total payments. Add Lines 48a through 48c. | | 49 _____ ____ |
| 50 Tax paid with original return (do not include penalties and interest). | | 50 _____ ____ |
| 51 Subsequent tax payments made since the original return. | | 51 _____ ____ |
| 52 Total tax paid. Add Lines 49, 50, and 51. | | 52 _____ ____ |
| 53 Total amount previously refunded and/or credited for the year being amended. | | 53 _____ ____ |
| 54 Net tax paid. Subtract Line 53 from Line 52. | | 54 _____ ____ |
| 55 Refund. Subtract Line 47 from Line 54. | | 55 _____ ____ |
| 56 Tax due. Subtract Line 54 from Line 47. | | 56 _____ ____ |
| 57 Penalty (See instructions.) | | 57 _____ ____ |
| 58 Interest (See instructions.) | | 58 _____ ____ |
| 59 Total balance due. Add Lines 56 through 58. | | 59 _____ ____ |

Make your check payable to "Illinois Department of Revenue."
Write the amount of your payment on the top of Page 1 in the space provided.

Step 9: Sign here

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

| | | | |
|---|---------|--|-------|
| | / / | | () |
| Signature of authorized officer | Date | Title | Phone |
| | / / | | |
| Signature of preparer | Date | Preparer's Social Security Number of firm's FEIN | |
| | | | () |
| Preparer firm's name (or yours, if self-employed) | Address | | Phone |

Mail this return to: Illinois Department of Revenue, P.O. Box 19016, Springfield, IL 62794-9016

